



Mali Deployment of State Resources for Better Service Delivery & COVID-19 Response (P164561)

WESTERN AND CENTRAL AFRICA | Mali | Governance Global Practice |
IBRD/IDA | Investment Project Financing | FY 2019 | Seq No: 8 | ARCHIVED on 24-Aug-2023 | ISR57354 |

Implementing Agencies: Ministry of Finance, Republic of Mali

Key Dates**Key Project Dates**

Bank Approval Date: 23-May-2019

Effectiveness Date: 02-Dec-2019

Planned Mid Term Review Date: 12-Sep-2022

Actual Mid-Term Review Date: 14-Oct-2022

Original Closing Date: 30-Sep-2024

Revised Closing Date: 30-Sep-2024

Project Development Objectives

Project Development Objective (from Project Appraisal Document)

The project will improve the availability and timeliness of resources from the central government to Local Governments (LGs), and service centers, as well as the management and accountability of these resources by LGs and service centers.

Has the Project Development Objective been changed since Board Approval of the Project Objective?

No

Components Table

Name

Supporting Deployment to and Management of Resources to Local Governments:(Cost \$59.20 M)
Strengthening Institutions and Capacity for More Inclusive and Accountable Local Governments:(Cost \$16.90 M)
Project Management:(Cost \$5.60 M)

Overall Ratings

Name	Previous Rating	Current Rating
Progress towards achievement of PDO	<input type="checkbox"/> Moderately Satisfactory	<input type="checkbox"/> Moderately Satisfactory
Overall Implementation Progress (IP)	<input type="checkbox"/> Moderately Satisfactory	<input type="checkbox"/> Moderately Satisfactory
Overall Risk Rating	<input type="checkbox"/> Moderate	<input type="checkbox"/> Moderate

Implementation Status and Key Decisions

This Implementation Status and Results Report (ISR) covers the reporting period from January to June 2023. It is based on the Independent Verification Agent (IVA) report received in July 2023 and considers the project restructuring approved on June 29, 2023. This restructuring incorporates the observations and comments from stakeholders (particularly co-funding partners Dutch and Swiss Cooperation) on controlling operating costs. To this end, the new allocation of component 3 includes the reduction of costs, notably the abolition of the ancillary office and the related charges (and the termination of the contracts of four (4) consultants. The Project has made steady implementation progress over the past six months. The disbursement increased from 55 percent in January to 62.42 percent on June 30, 2023. The progress towards the achievement of PDO is maintained at "Moderately Satisfactory."

Overall Implementation Progress (IP) is maintained as "Moderately Satisfactory."



Project Component 1 (Supporting Deployment to and Management of Resources to Local Governments) is maintained as “Moderately Satisfactory,” and Component 2 (Strengthening Institutions and Capacity for More Inclusive and Accountable Local Governments) remains “Moderate Satisfactory” as limited progress on the activities aimed at strengthening the internal and external control mechanisms and social. Based on the MTR recommendation, the project restructuring was conducted in June 2023. The restructuring covered two main changes in the Project as below : (a) the partial cancellation of the PBC#6 activities making the available amount of US\$ 7,425,600, (b) the reallocation of US\$3,625,600 to PBC#7 (adding these additional resources to the PBGM will increase the project final year (2024) allocation to US\$11,625,600 (from US\$8 million), helping to cover an estimated 102 LGs.

Component 1: Supporting deployment to and management of resources in LGs and COVID-19 (US\$63 million) : The implementation of this component is rated Moderately Satisfactory. The Project has disbursed US\$19.78 million for this component as of June 22, 2023, equivalent to 31.39 percent. This includes US\$15.45 million from the IDA and US\$4.33 million from the MDTF. The Government completed a successful 2022 performance assessment of the LGs in February 2023 that will support the disbursement of performance-based grants to eligible LGs in 2023. The National Commission of Local Finance (CNFL) approved the 2022 LGs evaluation report session, and the final report was sent to the World Bank on May 30, 2023. The WB is waiting for the IVA’s approval of the compliance of the PBC (expected to be on August 5, 2023). According to the 2022 (third year) performance assessment report received, 98 LGs met the performance conditions. If the PBC is confirmed by the IVA report, about US\$13 million will be disbursed at the end of August 2023. In line with the 2022 evaluation process, the DGCT has been asked to prepare a report summarizing its observations on the performance of LGs in 2022 at the end of the financial year.

Component 2: Strengthening institutions and capacities for more inclusive and accountable local governance (US\$16.9 million) : The implementation of this component is rated Moderately Satisfactory. Disbursement on the component was US\$8.5 million as of June 22, 2023. This includes US\$7.88 million from IDA and US\$0.63 million from the MDTF. Although progress has been made on the capacity-building component, in the final year of project implementation, an effort will be made to ensure the sustainability of the actions and establish a specific training plan for the benefit of fragile communes, especially the five communes that had not met the performance criteria by 2022. The collaboration with the Supreme Audit Institution (*Section des comptes de la Cour Suprême, -SAI*) to ensure the judgment of the participant LG’s accounts has been fruitful. To date, 273 municipal budgets have been audited, representing 38 percent (4th-year target is 15 percent), covering five regions (Kayes, Koulikoro, Sikasso, Segou, and Mopti). Approximately 450 new accounts are expected to be evaluated between 2023 and 2024.

There has been a delay in the execution of the contract between the Office of the Auditor General (*Bureau du Vérificateur Général, BVG*) and the Project. Significant delays have been noted in financial audit missions to the communes covered by the Project and in transmitting reports. The Project is in dialogue with the BVG to ensure that they can complete the audit of at least 28 LGs by the end of the Project (September 2024). Discussions have identified an additional solution to achieve the target of 102 LGs audited at the end of the Project, potentially involving other public control entities such as the General Control of Public Services (*Contrôle Général des Services Publics, CGSP*) and the Inspectorate of Finance (*Inspection des Finances*) and the use of a reputable private audit firm.

Citizen engagement and social mobilization activities are delayed. Despite , progress has been made in 2023, and the NGO recruitment process is nearing completion, with contracts expected to be signed in August 2023. A new approach to territorial coverage is expected to enable results to be achieved in the next 12 months. The National Directorate for Social Development (*Direction Nationale du Développement Social*) submitted a proposal for grouping communes by region/lot to facilitate the intervention of local NGOs. To date, there has been significant progress in recruiting NGOs in charge of local mobilization (the AMIs have been assessed, and the DGMP is validating the reports). Similarly, a monitoring system will be set up at the Project’s implementation unit level. The Swiss experience in CDQ/CDV implementation approach will inform the establishment of local citizen controls. Using digital monitoring tools will increase the operational efficiency of CDQ/CDVs.

Component 3: Project management support for implementation (US\$1.8 million) : Project management has progressed Satisfactorily. The Project Coordination Unit (PCU) continues promoting proactive coordination with the Project’s beneficiary institutions. The initial allocation of US\$ 1.8 million for component 3 proved insufficient and has been exhausted since January 2022. As a result of the restructuring, an additional US\$3.8 million has been reallocated to component 3, and a cost reduction plan has been put in place to better monitor the use of project management costs.

Risks

Systematic Operations Risk-rating Tool

Risk Category	Rating at Approval	Previous Rating	Current Rating
Political and Governance	High	Substantial	Substantial
Macroeconomic	Substantial	Moderate	Moderate
Sector Strategies and Policies	High	Moderate	Moderate
Technical Design of Project or Program	Moderate	Moderate	Moderate



Institutional Capacity for Implementation and Sustainability	High	Moderate	Moderate
Fiduciary	Substantial	Moderate	Moderate
Environment and Social	Low	Moderate	Moderate
Stakeholders	Moderate	Moderate	Moderate
Other	High	Moderate	Moderate
Overall	High	Moderate	Moderate

Results

PDO Indicators by Objectives / Outcomes

Availability of resources to LGs				
▶ The percentage of central government budget transferred to LGs (Percentage, Custom, PBC)				
	Baseline	Actual (Previous)	Actual (Current)	End Target
Value	19.77	24.92	25.42	30.00
Date	31-Dec-2018	08-Dec-2022	30-Jun-2023	31-Dec-2023
Comments:	This indicator is assessed annually. The 2021 assessment was carried out in the first quarter of 2023. According to the Independent Verification Agent report received in June 2023, 25.42 percent of the central government budget was transferred to LGs in 2021. The target was achieved and confirmed for 2021. The 2022 assessment is ongoing, and the IVA report is expected by September 2023.			

Timeliness of availability of allocated resources to LGs				
▶ Time it takes for the payment of LG expenditures to service centers and other service providers (Days, Custom, PBC)				
	Baseline	Actual (Previous)	Actual (Current)	End Target
Value	180.00	5.44	23.00	90.00
Date	31-Dec-2018	08-Dec-2022	30-Jun-2023	31-Dec-2023
Comments:	This indicator measures the timeliness of payment of LG expenditures by the Treasury. The indicator is assessed annually. According to the IVA 2021 report, the average number of days it takes the Treasury to pay expenditures of LGs and service centers has declined from 180 days in 2018 to 23 days in 2021. This declining trend is expected to be sustained in the subsequent years. The 2022 assessment and the IVA report are expected by September 2023. It is important to note that the World Bank did not accept the previous year's values (5.44 days) in the 2020 reports as they seem to be based on the wrong data or calculation method, resulting in a value that is not reliable estimate			

Availability, timeliness and use of resources in education and health



► The percentage of public primary schools operational 30 days after the start of the school year in participating LGs (Percentage, Custom, PBC)				
	Baseline	Actual (Previous)	Actual (Current)	End Target
Value	0.00	59.40	59.40	50.00
Date	31-Dec-2018	08-Dec-2022	30-Jun-2023	31-Dec-2023
Comments:	Availability, timeliness, and use of resources in education have improved since the beginning of the project. The percentage of public elementary schools operational 30 days after the start of the school year improved to 59.4 percent in 2021, compared with an intermediate target of 35%. The 2022 assessment is ongoing, and the report is expected by September 2023			
► The percentage of health infrastructures (CSCoM) with an average score for the quality of facility (based on a checklist) of 70 percent in participating LGs (Percentage, Custom, PBC)				
	Baseline	Actual (Previous)	Actual (Current)	End Target
Value	0.00	15.30	15.30	50.00
Date	31-Dec-2018	08-Dec-2022	30-Jun-2023	31-Dec-2023
Comments:	This indicator measures the quality of care in the community health centers in participating LGs. The quality of care indicator is a checklist that includes the availability of doctors/nurses, equipment, facility cleanliness, medicine, etc. Fifteen percent of the health facilities in the beneficiary LGs scored 70 percent or more in the quality-of-care assessment in 2021. The 2022 assessment is ongoing, and the report is expected by September 2023			

Improved management of funds and accountability at the local level				
► The number of communes with functional CDQs/Vs providing regular community feedback to LGs and/or DGCT (Number, Custom)				
	Baseline	Actual (Previous)	Actual (Current)	End Target
Value	0.00	14.00	14.00	100.00
Date	31-Dec-2018	08-Dec-2022	30-Jun-2023	31-Dec-2023
Comments:	This indicator measures citizen participation by measuring the number of communes with functional citizen engagement entities (CDQs/Vs) providing regular community feedback to LGs and/or DGCT. No progress has been recorded yet on improved funds management and accountability at the local level. There has been a delay in starting the technical assistance to support Neighborhood/Village Committees in providing regular feedback to LGs. The aim is to promote social accountability by ensuring citizen participation in LG programs through regular feedback from the community to the LGs. As of today, 12 NGOs have been recruited to implement this sub-component, and the contract is expected to be signed by August 11, 2023. A close monitoring mechanism will be put in place to ensure effective implementation of the planned activities on time.			

Overall Comments

Overall, based on the 2021 verification report and 2022 progress, the indicators will likely be achieved before the end of the project. The upcoming 2022 IVA report will provide indicators 1 to 4 trends. For the last indicator related to citizen participation, the strategy in place will allow the project to achieve it in the next 12 months. The next supervision mission is scheduled for September 2023 and will enable the team to



appreciate the achievement and recommend the appropriate actions to achieve these PDOs before the end of the project. THE ISR will be updated after this mission.

Intermediate Results Indicators by Components

Component 2 : Strengthening institutions and capacity for inclusive and accountable local governance				
► Functioning CGS in participating LGs (Percentage, Custom)				
	Baseline	Actual (Previous)	Actual (Current)	End Target
Value	15.00	31.30	31.30	50.00
Date	31-Dec-2018	08-Dec-2022	30-Jun-2023	31-Dec-2023
Comments:	This indicator measures the percentage of functional School Management Committee (Comité de Gestion Scolaire-CGS) for school management in participating LGs. At the mid-term review, it was reported that 31.3 percent of beneficiary LGs had functional CGS in 2021 against an intermediate target of 35 percent. The 2022 performance of LGs on this indicator will be evaluated in the third quarter of 2023.			
► Functioning ASACO in participating LGs (Percentage, Custom)				
	Baseline	Actual (Previous)	Actual (Current)	End Target
Value	25.00	15.80	15.80	60.00
Date	31-Dec-2018	08-Dec-2022	30-Jun-2023	31-Dec-2023
Comments:	This indicator measures the percentage of functional Communal Health Associations (Associations de Santé Communautaire, ASACO) for community health center management in participating LGs. At the mid-term review, 15.8 percent of beneficiary LGs were reported to have functional ASACO in 2022 against an intermediate target of 40 percent. The 2022 performance of LGs on this indicator will be evaluated in the third quarter of 2023.			
► Time it takes to notify LGs of their budget allocation from the approval of the national budget (Days, Custom)				
	Baseline	Actual (Previous)	Actual (Current)	End Target
Value	180.00	75.00	59.00	15.00
Date	31-Dec-2018	08-Dec-2022	30-Jun-2023	31-Dec-2023
Comments:	This indicator measures the timeliness of notification of their allocation to LGs. In 2023 (2023 National Budget) , the time between the approval of the national budget and the notification to LGs of their final annual budget allocation had reduced from 180 in 2018 (baseline) to 59 days.			
► Execution of training plan for LG elected officials (Percentage, Custom)				
	Baseline	Actual (Previous)	Actual (Current)	End Target
Value	0.00	86.00	86.00	60.00



Date	31-Dec-2018	08-Dec-2022	30-Jun-2023	31-Dec-2023
Comments:	In 2021, across participating LGs, the average execution rate of the training plan for elected LG officials was 66 percent against an intermediate target of 40 percent. It increased to 86 percent against an intermediate target of 50 percent in 2022, exceeding the project end target of 60 percent. The 2022 report is currently being validated and will enable the PIU to update this indicator for the next ISR.			
<input type="checkbox"/> Of which percentage of female elected officials trained (Percentage, Custom Breakdown)				
	Baseline	Actual (Previous)	Actual (Current)	End Target
Value	0.00	3.00	3.00	15.00
Date	31-Dec-2018	08-Dec-2022	30-Jun-2023	31-Dec-2023
<input checked="" type="checkbox"/> Execution of training plan for LG staff (Percentage, Custom)				
	Baseline	Actual (Previous)	Actual (Current)	End Target
Value	0.00	88.00	88.00	60.00
Date	31-Dec-2018	08-Dec-2022	30-Jun-2023	31-Dec-2023
Comments:	In 2021, across participating LGs, the average execution rate of the training plan for LG staff was 66 percent against an intermediate target of 40 percent. It increased to 88 percent against an intermediate target of 50 percent in 2022, exceeding the project end target of 60 percent. The 2022 report is currently being validated and will enable the PIU to update this indicator for the next ISR.			
<input type="checkbox"/> Of which percentage of female LG staff trained (Percentage, Custom Breakdown)				
	Baseline	Actual (Previous)	Actual (Current)	End Target
Value	0.00	13.00	13.00	25.00
Date	31-Dec-2018	08-Dec-2022	30-Jun-2023	31-Dec-2023
<input checked="" type="checkbox"/> Communes that meet the conditions for access to performance-based grants in participating LGs (Percentage, Custom)				
	Baseline	Actual (Previous)	Actual (Current)	End Target
Value	14.00	87.00	95.00	100.00
Date	31-Dec-2018	08-Dec-2022	30-Jun-2023	31-Dec-2023
Comments:	This indicator measures the number of LGs that accessed the performance-based grants through the National Local Government Support Fund (Fonds National d'Appui aux Collectivités Territoriales - FNACT) managed by the National Local Government Investment Agency (Agence Nationale d'Investissement des Collectivités Territoriales - ANICT). In 2020, 86 percent of beneficiary LGs accessed the FNACT against an intermediate target of 25 percent. In 2021, 65 percent of the beneficiary LGs accessed the FNACT, against an intermediate target of 40 percent.			
<input checked="" type="checkbox"/> Submitted LG management accounts reviewed and judged by SC-CS (Percentage, Custom)				
	Baseline	Actual (Previous)	Actual (Current)	End Target



Value	3.00	46.00	46.00	15.00
Date	31-Dec-2018	08-Dec-2022	30-Jun-2023	31-Dec-2023
Comments:	This indicator measures the coverage of the Supreme Audit Institution (Section des Comptes/Cour Supreme - CS-CS) in reviewing and judging LG management accounts annually. A cumulative of 69 LGs management accounts were reviewed and evaluated by CS-SC by December 2022, exceeding the project end target of 15.			
► LG management accounts audited by the BVG annually (Number, Custom)				
	Baseline	Actual (Previous)	Actual (Current)	End Target
Value	2.00	6.00	6.00	30.00
Date	31-Dec-2018	08-Dec-2022	30-Jun-2023	31-Dec-2023
Comments:	This indicator measures the annual number of LG management accounts audited by the Office of the Auditor General (Bureau du Verificateur- BVG). The BVG audited a cumulative of 6 LG management accounts by December 2021. In 2020, BVG audited the accounts of only 4 LGs against a target of 15, and in 2021, BVG audited the account of 2 LGs against a target of 20. The project end target is 30.			
► Reported grievances related to LG that are addressed in a timely manner (Percentage, Custom)				
	Baseline	Actual (Previous)	Actual (Current)	End Target
Value	0.00	0.00	0.00	60.00
Date	31-Dec-2018	08-Dec-2022	30-Jun-2023	31-Dec-2023
Comments:	This indicator measures the percentage of grievances related to LGs that are reported by the call center and addressed by relevant stakeholders/services. The citizens have registered no grievances yet. However, the grievance redress mechanism has yet to be fully rolled out.			
► Female participation in CDQs/Vs in selected LGs (Percentage, Custom)				
	Baseline	Actual (Previous)	Actual (Current)	End Target
Value	20.00	20.00	20.00	50.00
Date	31-Dec-2018	08-Dec-2022	30-Jun-2023	31-Dec-2023
Comments:	This indicator measures the level of participation and social inclusion of females in decision-making committees at the LG level. There has yet to be any progress on this indicator. The citizen engagement mechanism has yet to be implemented.			
► Number of operational municipal crisis monitoring units in participating LGs. (Number, Custom)				
	Baseline	Actual (Previous)	Actual (Current)	End Target
Value	0.00	67.00	67.00	67.00
Date	01-Jan-2020	08-Dec-2022	30-Jun-2023	31-Dec-2023



Comments: This indicator measures the number of crisis units created and operational in participating LGs, capable of coordinating and monitoring the response to the COVID-19 outbreak. A total of 67 LG crisis management units have been created by September 2022. The project end target is 102. Under the project restructuring, this PBC was dropped as the COVID-19 outbreak wound down. The monitoring was suspended.

► Number of hygiene kits delivered to participating LGs. (Number, Custom)

	Baseline	Actual (Previous)	Actual (Current)	End Target
Value	0.00	204.00	204.00	0.00
Date	01-Jan-2020	08-Dec-2022	30-Jun-2023	31-Dec-2023

Comments: The response to COVID-19 was more global, and the MATD's slowness in providing LGs with kits led PTFs to respond more rapidly by giving LGs kits, rendering this indicator irrelevant after the peak period.

Overall Comments

The response to COVID-19 was more global, and the MATD's slowness in providing LGs with kits led PTFs to respond more rapidly by giving LGs kits, rendering this indicator irrelevant after the peak period.

Performance-Based Conditions

► PBC 1 Selection of participation of Local Governments (Text, Output, 2,300,000.00, 0.00%)

	Baseline	Actual (Previous)	Actual (Current)	Year 5
Value	None	Completed and disbursed	Completed and disbursed	--
Date	--	31-Dec-2020	31-Dec-2020	--

► PBC 2 The percentage of central government budget transferred to LGs (Percentage, Output, 9,500,000.00, 0.00%)

	Baseline	Actual (Previous)	Actual (Current)	Year 5
Value	19.77	24.92	25.42	--
Date	--	08-Dec-2022	30-Jun-2023	--



►PBC 3 Time it takes for the payment of LG expenditures to service centers and other service providers (Days, Intermediate Outcome, 1,000,000.00, 0.00%)

	Baseline	Actual (Previous)	Actual (Current)	Year 5
Value	180.00	5.44	23.00	--
Date	--	08-Dec-2022	30-Jun-2023	--

►PBC 4 The percentage of health infrastructures (CSCoM) with an average score for the quality of facility (based on a checklist) of 70 percent in participating LGs (Percentage, Output, 4,260,000.00, 0.00%)

	Baseline	Actual (Previous)	Actual (Current)	Year 5
Value	0.00	15.30	15.30	--
Date	--	08-Dec-2022	30-Jun-2023	--

►PBC 5 The percentage of public primary schools operational 30 days after the start of the school year in participating LGs (Percentage, Output, 4,260,000.00, 0.00%)

	Baseline	Actual (Previous)	Actual (Current)	Year 5
Value	0.00	59.40	59.40	--
Date	--	08-Dec-2022	30-Jun-2023	--

►PBC 6 Support the Government's local response to COVID-19 (Text, Intermediate Outcome, 15,680,000.00, 0.00%)

	Baseline	Actual (Previous)	Actual (Current)	Year 5
Value	0.00	67.00	67.00	--
Date	--	01-Apr-2020	01-Apr-2020	--

►PBC 7 Supporting the institutional development and operationalization of the LGs' performance-based grants mechanism and providing performance-based grants to eligible selected LGs (Text, Intermediate Outcome, 26,000,000.00, 0.00%)

	Baseline	Actual (Previous)	Actual (Current)	Year 5
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Value	The 14 LGs part of PACUM Program are considered as baseline	14 LGs	14 LGs	USD 8 million for 100% of the selected LGs' meeting the Performance-Based Grant program's minimum eligibility criteria.
Date	--	30-Sep-2020	30-Sep-2020	--

Data on Financial Performance

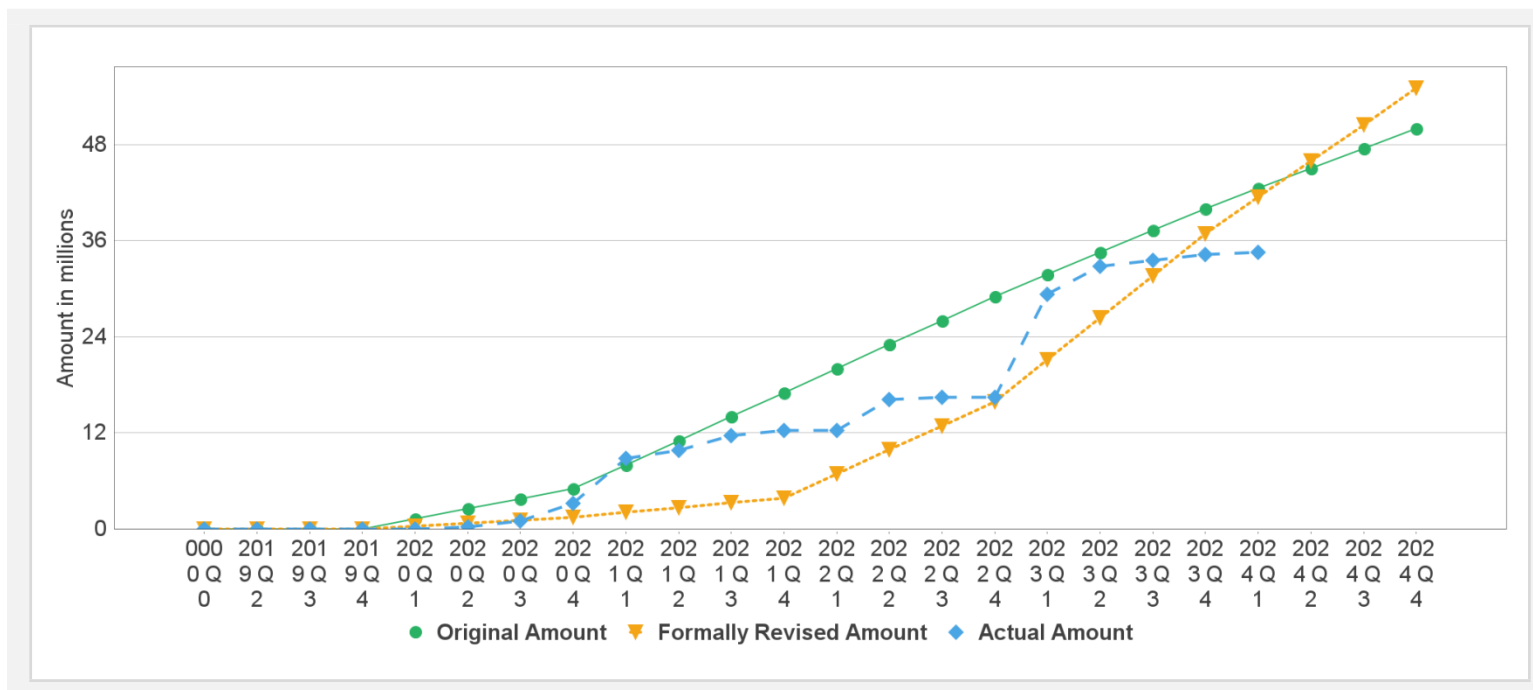
Disbursements (by loan)

Project	Loan/Credit/TF	Status	Currency	Original	Revised	Cancelled	Disbursed	Undisbursed	% Disbursed
P164561	IDA-D4710	Effective	USD	50.00	50.00	0.00	28.52	20.24	58%
P164561	TF-B5025	Effective	USD	6.10	6.10	0.00	5.98	0.12	98%

Key Dates (by loan)

Project	Loan/Credit/TF	Status	Approval Date	Signing Date	Effectiveness Date	Orig. Closing Date	Rev. Closing Date
P164561	IDA-D4710	Effective	23-May-2019	12-Jul-2019	02-Dec-2019	30-Sep-2024	30-Sep-2024
P164561	TF-B5025	Effective	22-Mar-2021	25-Mar-2021	14-May-2021	30-Sep-2024	30-Sep-2024

Cumulative Disbursements





Restructuring History

Level 2 Approved on 26-Jun-2020 ,Level 2 Approved on 29-Jun-2023

Related Project(s)

P171636-Additional Financing for Deployment of State Resources for Better Service Delivery and Local COVID-19 Response Project
